

## **INSTRUCTIONS FOR FY-2024 SPECIAL EDUCATION EXPENDITURE REPORT (SEER)**

### **PURPOSE**

The Special Education Expenditure Report serves the following purposes:

1. Provides a summary of special education state placed and extra ordinary costs for the fiscal year through the end of the reporting period for each reporting entity;
2. Provides, at the end of the year, information on the costs of special education students who are residentially placed at school district expense (Worksheet C);
3. Bills the State for reimbursement for special education costs incurred in providing IEP services to State-Placed students so that reimbursement can be calculated (Worksheet A and Supplement); and
4. Provides information on special education costs for students that qualify for extraordinary reimbursement so that reimbursement can be calculated (Worksheet B and Supplement).

Please note that if the Agency has questions as to whether or not a claimed cost is reimbursable, it will request back-up documentation for the claimed cost. At a minimum, claimed costs must be pursuant to a written agreement or contract between the district and the approved contractor.

### **REPORTING PERIODS**

The reports are **cumulative** from the beginning of the fiscal year. The reporting schedule for FY-2024 is as follows:

<b>Worksheet</b>	<b>Due</b>	<b>Through</b>	<b>Pay</b>
A & B	November 15	October 30	December 15
A & B	January 15	December 31	February 15
A & B	April 15	March 31	May 15
A & B	August 15	June 30	September 15

**Penalty** – The Legislature created a penalty for the late filing of the final Special Education Expenditure Reports. The reason for the penalty is to ensure that all reports are filed on time as the final payments for school districts cannot be calculated until all

**Contact Information:** Jennifer Perry, Special Education Finance, [Jennifer.perry@vermont.gov](mailto:Jennifer.perry@vermont.gov)

reports are received. The penalty is \$100 per State business day for each supervisory union pursuant to [16 V.S.A. §2968 \(b\)](#). The rules relating to the penalty are in [VSBE Rule 2366.4](#).

## REPORTING ENTITIES

The Special Education Expenditure Report is to be completed by each supervisory union/supervisory district and any entity that incurs costs.

This set of forms is designed for each reporting entity to reflect the special education transactions on its accounting records. The forms are also designed to show costs that are duplicated across reporting entities (such as assessments) so they can be eliminated in the final calculations. Transactions that are not expenditures (such as payment of funds that are sub-granted to member districts) need to be eliminated from these reports as they are not payments for special education services. The information from all reporting entities within the supervisory union is combined to calculate formula funding for member districts within the supervisory union.

## INFORMATION SHEET

At the beginning of each fiscal year, the supervisory unions/districts are asked to notify the Vermont Agency of Education of their reporting entities for the year. This procedure lets the Agency Special Education Finance Staff know which reports to expect as well as the individuals at the supervisory union/district having responsibilities relating to these reports. The form also provides the information on who should receive information about the payments based on the reports.

*The deadline for submission of the Information Sheet for the FY-2024 is October 19, 2023. Submit to: [Jennifer.perry@vermont.gov](mailto:Jennifer.perry@vermont.gov), [Jeremy.parker@vermont.gov](mailto:Jeremy.parker@vermont.gov) or [Orilla.farnham@vermont.gov](mailto:Orilla.farnham@vermont.gov)*

## GENERAL REPORTING INSTRUCTIONS

The Special Education Expenditure Report is to be prepared in accordance with Handbook II and based on information from the general accounting system of the school district, joint contract school or supervisory union.

This *accrual based report* is to include costs that are *for **this** fiscal year only*, even if those costs were paid for outside of the fiscal year. Expenditures for prior fiscal years require that the appropriate fiscal year's report be amended. Prior year expenditures are not to be included here.

The reports from a supervisory union need to be *consistent* throughout that supervisory union and its member school districts by *using either whole dollars or using dollars and cents*. Pages and Worksheets A and B all need to use the same convention: either rounding to whole dollars or using dollars and cents.

**State-Placed Student Cost (Worksheet A)** – This information comes from this reporting entity’s completed Worksheet A. Report in the “Pre-School” column all of the cost listed on Worksheet A for EEE students. The costs reported under “Eligible” or “Ineligible” relate to the kindergarten through 12<sup>th</sup> grade students listed on Worksheet A. The only costs shown under “Ineligible” would be the ineligible portion of a special education tuition charged by a public school. The amount reported in the “Total Special Education” column should equal the total of other three columns. Instructions for Worksheet A start on page 4.

**Extraordinary Cost (Worksheet B)** – This information comes from this reporting entity’s completed Worksheet B. The “Pre-School” amount will be the “Eligible Extraordinary Cost” amount for any EEE students listed on Worksheet B. The total of the “Eligible Extraordinary Cost” amounts for kindergarten through 12<sup>th</sup> grade students is entered in the “Eligible” column. The total of the two columns should equal the total from Worksheet B. Instructions for completing Worksheet B start on page 18. *Only 1 Worksheet B can be submitted for each supervisory union/supervisory district. Reports cannot be split between reporting entities.*

**Essential Early Education Grant (3204)** – EEE grant funds expended can only be reported by the specific supervisory union/supervisory district that was awarded the funds. The amount spent from the Essential Early Education (EEE) Grant for the reporting period is shown on the EEE grant line. The amount will show under the “Total Special Education” and “PreSchool” columns. For the final report, the amount shown as used by the supervisory union/supervisory district on the EEE Grant line should be the whole grant amount unless the supervisory union/supervisory district’s PreSchool special education costs did not total to the grant amount.

**Other State or local Grants** – are entered on lines with “Grant Award #”. Enter the four digit revenue code from the State grant award number as the description, and enter the amount of grant funds spent in the appropriate columns. Please be sure to include a Regional Educational Specialist Grants (3207) in this section for those supervisory unions/school districts that have a grant. Act 230 Training Grants (3219), BEST Grants (3213), Medicaid reinvestment funds (5481), and EEI (3243) grants are included on the report only to the extent that costs covered by the grants are special education expenditures reported in Part I of the report. For miscellaneous state and local grants, include a brief description in the space after “Grant Award#”.

**Expenditures Charged to Other Revenue:**

The remaining section is used to eliminate expenditures included in Part I of the form which are claimed by a different reporting entity.

**Special Education Tuition from other LEA’s** – Enter special education tuition revenue received or due from other LEAs. For non-collaborative tuitions, you need to divide the amount collected between the “Eligible” and “Ineligible” columns based on the split in cost of the program between those categories. As the LEA paying the tuition will claim the

reimbursement, that revenue is deducted here by the reporting entity offering the program so that the cost reported is the net cost to the reporting entity.

## **TWO VERSIONS OF WORKSHEET A**

There are two versions of Worksheet A included in the forms. The version on the legal size paper is to be used only with the reporting period ending the last day of February. The instructions that follow are written for the letter size form. The only difference in the legal form is the final column which shows the total estimated cost for the fiscal year. This is the amount for each service that the school district has already incurred plus additional costs expected to be incurred for the fiscal year. **Please use the appropriate form for each reporting period.**

## **INSTRUCTIONS FOR WORKSHEET A**

This form is a bill to the Vermont Agency of Education for the special education costs of the State-placed students incurred by the reporting entity. The Worksheet A needs to provide the following student information: the full name of each student, date of birth and seven digit ID#. Each line requires the specific beginning and ending dates that the service being claimed was provided to the student. The description of the service must be specific and have enough information so that the Agency can determine if it is a special education service and track the cost of special education services by category. The cost for each service must be calculated for the specific period being billed. If the Agency has questions as to whether or not a claimed cost is reimbursable, it will request back-up documentation for the claimed cost. At a minimum, claimed costs must be pursuant to a written agreement or contract between the district and the approved contractor.

A State-Placed student is a Vermont student educated by a school district other than the district of residence of the child's parent(s) or guardian **as a result of a placement** by a State Agency, a designated community mental health agency or agency approved by the Secretary. This **does not** allow for reimbursement for students being educated by their home school district (based on the residence for the parent(s) or guardian), even if they are in State custody. The term State-Placed student is defined in [16 VSA § 11 \(28\)](#).

### **Costs Covered by State-Placed Student Reimbursement**

This report is cumulative and will include all costs from the beginning of the fiscal year. The costs included on the report are limited to special education costs paid for by this reporting entity. The service(s) must be special education services required by the student's IEP or as part of a special education evaluation and actually have been provided to the student. The costs listed for reimbursement can include those for specialized instructional services, related services and special education evaluations.

You cannot bill the State for services paid for by Federal funds or other State grants. Regular education tuition or regular Career Technical Center tuitions can not be reported here as they are not special education costs. Also, the only ineligible cost that can be claimed for as a State-Placed student special education cost is the ineligible portion of a non-collaborative tuition.

### **Information Required for Each Special Education Service Billed for Each Student**

**Student's Name:** *List students in alphabetical order by student's last name.* Enter the first and last name of the student.

**Date of Birth:** Enter each student's date of birth in the mm/dd/yy format, such as 02/14/15 for February 14, 2015.

**Student ID Number:** Enter the student's *seven digit* identification number. (If you need an ID number for a student, check with the school district person responsible for the student census who will need to submit a student match file to edFusion if not available in-house.)

**Public School Attended:** Provide the name of the public school the student was attending or enrolled in while receiving this service. If the student was attending a separate day program, a special class or receiving home tutoring, he/she is still considered enrolled in the public school for that district. For example, if the student attends the Baird Center, you would still record Spaulding H.S. if that is the public school he/she would normally attend.

**Description of Services:** Enter a description of the special education services being provided to the State-Placed student in accordance with his/her IEP. The list on the following three pages shows common service descriptions. Be sure to include all of the additional detailed information required for the service listed. If the service does not fit one of the categories listed, please provide a brief description of the service being provided.

A separate line should be used for each separate service. For example, if the supervisory union/supervisory district is paying for tuition, transportation and an individual aide for one student, one line needs to be used for each of the separate services. Any tuition items need to clearly indicate the name of the program and the organization that operates the program. Too often the only information included about a tuition charge is who the vendor was which does not indicate the specific program that the student attended. The only items listed as tuition would be for programs at independent schools that are approved as special education programs or special class or separate day program offered by public schools.

Entities can claim special education instructional costs in a number of ways. If the school district pays special education tuition or excess cost to another school district, they bill for the costs that they paid. If a school district is providing IEP services using their own staff, they can use the State allowed rate for specialized instruction. If the

State allowed rate is not sufficient to cover the actual cost of their staff, two worksheets have been provided for school districts to use to calculate the actual cost of their staff for specialized instruction provided to State-Placed students. One is for individual student services and one is for special education programs:

1. IEP Instructional Cost Calculation Sheet used for individual student services and
2. District Special Education Program Calculation Sheet used for special education programs.

The forms and instructions for these are included after the common service descriptions.

**Common Service Descriptions for Worksheet A**

<p align="center"><b>Service Description and Additional Information to be Reported</b></p>	<p align="center"><b>Definition of Services Included in Service Category</b></p>
<p><b>K-12 Special Educator Services I –</b> Case management only, during school year only.  <i><b>Worksheet A description should include number of school days that are being billed.</b></i></p>	<p>Special education case management for students who are placed in special education separate day programs and special classes - State allowed rate for FY-2024 is \$32.71 per school day - not to exceed \$5,725 for the school year.</p>
<p><b>K-12 Special Educator Services II –</b> Specialized instruction by special education staff and case management during school year.  <i><b>Worksheet A description should include number of school days that are being billed.</b></i></p>	<p>Specialized instruction and case management for students being provided mainstream special education in their school district – State allowed rate for FY-2024 is \$51.26 per school day - not to exceed \$8,971 for the school year and is based on Special Educator and program aide services. This rate is inclusive of para-educator services. If a district has additional para-educator costs, a cost calculation sheet will need to be completed by both the SU and the district.</p>

<p align="center"><b>Service Description and Additional Information to be Reported</b></p>	<p align="center"><b>Definition of Services Included in Service Category</b></p>
<p><b>K-12 Special Educator Services III</b> – Individualized special instruction and case management for school year or extended school year.</p> <p><b><i>Attach IEP Instructional Cost Worksheet and student’s IEP with Worksheet A claim.</i></b></p>	<p>Specialized instruction and case management for students that have intensive special education programs and for which the school district reimbursement calculated on the State allowed rates in above category would not be sufficient. The IEP Instructional Cost Worksheet must be used to calculate the amount claimed and must be submitted with the Worksheet A claim.</p>
<p><b>K-12 Speech and Language Services</b> during the school year or extended year services.</p> <p><b><i>Worksheet A description should include number of school days that are being billed.</i></b></p>	<p>Speech and language services provided directly by a Speech Language Pathologist or Speech Teacher or by an aide supervised by either a Speech Language Pathologist or Speech Teacher. <i>For services provided by district staff - State rate for FY-2024 is \$18.22 per school day - not to exceed \$3,189 per school year. For contracted service or extended year services – use actual amount paid for the service.</i></p>
<p><b>K-12 Excess Cost for Special Education Instructional Services, Case Management or other services</b> – Mainstream special education instruction and/or case management or other IEP services billed by another LEA or Independent School not included in tuition rate.</p> <p><b><i>Description needs to indicate whether special education instruction, case management or both. Also note the billing organization.</i></b></p> <p><b><i>Attach copy of excess cost invoice.</i></b></p>	<p>For students who are tuitioned to another school district or Independent School, the cost of specialized instructional services, case management or other IEP services that are not part of the approved tuition rate.</p> <p>Note: If services other than special education instruction or case management are being billed, the description should say excess cost with the services such as individual aide, speech, counseling, and transportation. Each separate service should be on a separate line.</p>



<p align="center"><b>Service Description and Additional Information to be Reported</b></p>	<p align="center"><b>Definition of Services Included in Service Category</b></p>
<p><b>Wrap Around Services</b> – Specialized instruction and related services – school year, summer services or year round.</p> <p><b><i>Worksheet A description needs to include the name of the Developmental Services or Mental Health service provider or the name of the agency providing services.</i></b></p> <p><b><i>Attach copy of contract and student’s IEP.</i></b></p>	<p>Specialized instruction and related service provided by a Mental Health or private service provider as part of a wrap-around or an individualized service program as required by a student’s IEP.</p>
<p><b>District Operated Special Education Program</b> – per pupil cost of special education program calculation sheet for a K-12 operated by the school district making the claim</p> <p><b><i>Include the name of the program and the number of school days that the student was enrolled and the daily per pupil rate.</i></b></p> <p><b><i>Attach a copy of the District Operated Special Education Program worksheet.</i></b></p>	<p>Per pupil cost calculated by the district for its own special class or self-contained special education programs. Use the District Special Education Program Calculation Sheet to calculate the program cost per pupil and then calculate the amount for the student based on the daily per pupil rate times the number of days that the student was enrolled. Please note that this category can be used for summer school programs as well as K-12 school year programs.</p>
<p><b>Special Education Tuition</b> – per pupil cost of special education program paid to another public school or independent school</p> <p><b><i>Include name of program and school district or organization that operates the program, number of school days that the student was enrolled and the daily per pupil rate.</i></b></p>	<p>Per pupil cost charged to the district for <b>self-contained special education programs</b> if the placement is required by the student’s IEP. This includes special education separate day programs not located in a public school such as ON-TOP, Wilder School or Baird and <b>special education classes</b> within a public school, academy, or vocational center. This does not include regular education tuition or regular technical center tuition.</p>



<p align="center"><b>Service Description and Additional Information to be Reported</b></p>	<p align="center"><b>Definition of Services Included in Service Category</b></p>
<p><b>EEE Instruction and Speech Services</b> – cost of Essential Early Education program (preschool special education program) based on per pupil calculation or cost of IEP services.</p>	<p>Essential Early Education instructional or speech provided directly by or under the supervision of a licensed early childhood special educator or speech pathologist or other services required by student’s IEP.</p>
<p><b>Evaluation</b> – costs associated with special education evaluations to determine eligibility  <i>Include type of evaluation such as psychological, OT, PT, Speech, etc.</i></p>	<p>Evaluations performed as part of comprehensive or supplemental evaluation plan. Cost of evaluations performed by mainstream Special Educators are excluded.</p>
<p><b>Individual Aide</b></p>	<p>1:1 Paraprofessional hired for individualized supervision and/or instruction during the school year as required by the student’s IEP.</p>
<p><b>Transportation</b></p>	<p>Transportation services required by the student’s IEP excluding regular school bus service. The service needs to be specifically listed as a related service in the student’s IEP for the cost to be claimed as a special education cost.</p>
<p><b>Behavior Consultation</b>  <i>Include name of mental health agency providing service</i></p>	<p>Behavioral consultant or specialist who provided consultation for school staff or direct services as required by the student’s IEP.</p>
<p><b>Behavior Interventionist</b>  <i>Include name of mental health agency providing service</i></p>	<p>Behavior Interventionist hired to implement specific behavior interventions as required by IEPs.</p>
<p><b>Counseling</b></p>	<p>Direct counseling or therapy provided by psychologist or mental health professional as required by the student’s IEP.</p>

<b>Service Description and Additional Information to be Reported</b>	<b>Definition of Services Included in Service Category</b>
<b>Vocational/Community/ Independent Living Training</b> <i>Include specific service provided to the student.</i>	Employment specialist, job coach or other services related to preparing for or providing student employment opportunities, providing work experience or independent living skills required by the student's IEP.
<b>Occupational Therapy</b>	Direct services or consultation by a registered OT or an aide working under their direct supervision as required by the student's IEP.
<b>Physical Therapy</b>	Direct services or consultation by a registered PT or by an aide working under their direct supervision as required by the student's IEP.
<b>Hearing Services</b> <i>Description should include specific services provided to student.</i>	Services relating to auditory issues including hearing consultant services, interpreters, cued speech, and assistive technology training services as required by student's IEP.
<b>Supplies</b> <i>Include description of specialized supplies.</i>	Specialized supplies purchased to implement student's IEP services such as a special computer program or large print books; cannot be claimed in addition to State allowed rates as each rate includes an allowance for supplies.
<b>Equipment</b> <i>Include description of specialized equipment.</i>	Specialized equipment purchased or leased specifically to implement the student's IEP.
<b>Contracted Tutoring Services</b>	Tutoring services provided as a contracted service as required by the student's IEP

Service Description and Additional Information to be Reported	Definition of Services Included in Service Category
For all others, enter a brief description of service provided such as vision services, specialized communication, or medical or nursing services.	Other services that are required by the student's IEP and which meet the allowable cost rules can be claimed but do not fall into the above categories.

**Attachments:** Check “Yes” or “no” column to show if there are attachments relating to this line.

**Dates of Service:** The date of service should include **the beginning and ending date that costs were included for that service for that student.** If the service is an individual aide who started on August 30<sup>th</sup> (the first day of school), then the period reported would be 08/30/22 - 10/31/22 for the first report. If the student moved out of the supervisory union/supervisory district on 11/15/22, then the period on the later reports would be 08/30/22 - 11/14/22. If the service lasted to the end of the school year, show the actual last day of school. Do not use 06/30/23 as the ending date unless that service was provided through that date. *Only use separate lines for the same service for a student if there is a break during the time period the service was provided.*

**Cost of Eligible Spec. Ed. Service:** List the cost of each service for the student indicated cumulative through the reporting time period. For example, for the report cumulative through 10/31/22, only list the actual cost of the services provided through 10/31/22 regardless of whether a full year of services was paid in advance of services provided. Confirmation of state-placed student status is required prior to approval of state placed funding. All of the costs included here should be included on the top section of Part I of Page 1. If the cost is billed from an outside vendor for the one student, simply list the amount from the bills. If it is a service provided by a staff member, you may use the State rate or use the IEP Instructional Cost Worksheet for instructional services. For non-instructional services, you will need to calculate the amount attributable to this student based on the staff person's caseload or actual time spent working with that student. You need to document the way you calculate the cost and keep the backup documentation with your reports.

**Total:** At the bottom of the sheet, total the amounts in the cost column. This total is the amount to be entered on Page 1 as the total on the “State-Placed Student Cost (Worksheet A)” line. The costs for K-12 students would be shown as “Eligible” with the one exception of the ineligible portion of tuition being reported as “Ineligible”. All the cost for Pre-School students is reported in the “Pre-School” column.

**IEP Instructional Cost Calculation Sheet for State-Placed Students** is used by a supervisory union/supervisory district to calculate the cost for special education instructional services provided to a State-Placed student placed in their district and being educated

by their staff. The calculation sheet is a three part sheet with the first part listing the instructional services shown on the student's IEP. The IEP information includes the specific services with the frequency and duration of each. The supervisory union/supervisory district needs to add information on the group size and calculate the amount of services that the student receives as well as the hourly rate for each service provider and the amount that the school district spent providing those services.

**District Special Education Program Calculation Sheet** is used by a supervisory union/supervisory district to calculate the daily cost for any special education programs that it operates. The calculation only includes allowable special education cost for K-12 programs but can also be used for PreSchool special education programs. The calculation sheet is used to calculate the daily rate of the program to document the rate being charged for the State-Placed student on Worksheet A.

**Review of Worksheet:** The agency's federal education and support programs division staff review Worksheet A and Worksheet B reports to ensure that all costs reported are eligible for this funding mechanism. The review entails confirmation of state placed student status for education finance purposes, school placements are appropriate for the student disability(ies), dates and costs. Once reviews are complete, a claims approval memo showing which claims are approved and which are pended or denied will be provided to you. It is important to clear up any issues with denied or pended claims as payment will only be made for approved claims. **Finalized revisions of Worksheet A's must be sent to the special education finance team. A revised SEER is necessary if there are cost changes from your initial submission.**

Contact for Worksheet A and Worksheet B: Cathy Scott, [cathy.scott@vermont.gov](mailto:cathy.scott@vermont.gov)

Please note: Worksheet A is only submitted if the reporting entity has costs to report. Blank Worksheet A's should not be submitted.

## **WORKSHEET A SUPPLEMENT**

The supplement is to ensure the school placement is approved and appropriate to serve the student's disability(ies) and is required in each reporting cycle. The worksheet B supplement requires the same information as the worksheet A supplement. Please include full student name, primary disability, secondary disability, tertiary disability, other disabilities, and the school placement in which costs were incurred.

## **INSTRUCTIONS FOR WORKSHEET B (same review process as above except state placed status does not apply)**

This form is used to claim extraordinary reimbursement. Extraordinary reimbursement only applies to students over three years of age whose special education **costs exceed \$66,206.00 for FY-2024**. The costs included on Worksheet B should be included in the special education expenditures at the top of Page 1 in the "Eligible" column for students in kindergarten through 12th grade or in the "Pre-School" column for Pre-School students. Only formula eligible costs can be included for a K-12 student which excludes

any costs paid from federal funds or other grant funds. If the Agency has questions as to whether or not a claimed cost is reimbursable, it will request back-up documentation for the claimed cost. At a minimum, claimed costs must be pursuant to a written agreement or contract between the district and the approved contractor. For Pre-School students, only the costs not covered by federal funds, EEE grant funds or other grants can be listed for the student. This report is cumulative from July 1, 2024 through the end of the reporting period. **Do not report students until their costs have exceeded the \$66,206.00 amount.**

**Student's Initials:** Enter the student's initials. Use one line per student to record the costs for the fiscal year. (If costs were paid during the year for prior fiscal years, you need to amend the reports for the prior year to receive reimbursement for those costs.) **Do not include students whose costs are being billed on Worksheet A.**

**Student ID Number:** Enter the student's *seven-digit* identification number. (If you need an ID number for a student, check with the school district person responsible for the student census who will need to submit a student match file to edFusion if not available in-house.)

**Date of Birth:** Enter the student's date of birth using the mm/dd/yy format, example 06/04/09 for June 4, 2009.

**Disability Category:** Enter the code that reflects the student's *primary* category of disability.

Code, Disability Category

- 01, Intellectual Disability
- 04, Speech or Language Impairment
- 05, Visual Impairment
- 06, Emotional Disturbance
- 07, Orthopedic Impairment
- 08, Other Health Impairment
- 09, Specific Learning Disability
- 10, Deaf-Blindness
- 11, Multiple Disabilities
- 12, Developmental Delay
- 13, Traumatic Brain Injury
- 14, Autism Spectrum Disorder
- 15, Hearing Loss

**Student's Town Code:** Enter the code for the town of parent's legal residence such as T001 for Addison.

**Residential Placement? (Yes or No):** Indicate "yes" if the student was in a residential placement (providing service for 24 hours a day) at district expense for any part of the fiscal year. If a student was not in a residential placement at district expense for any portion of the fiscal year, enter "no."

## **SUPERVISORY UNION/SUPERVISORY DISTRICT COSTS**

The next five categories are for the costs for special education services provided to the student by the supervisory union/supervisory district as required by the student's IEP for the fiscal year. For K-12 students, only report *eligible* special education costs not paid from Federal or miscellaneous state or local grant funds. All costs reported are to be actual costs based on what has been paid for services provided from the beginning of the fiscal year to end of reporting period. **Do not include any costs paid by Federal funds** or the cost of special education administration. For PreSchool students, you can only include those costs above and beyond costs charged to State EEE, local and Federal grants.

**Special Education Tuition:** Include the amount of special education tuition (object code 560s) paid for this student. If the tuition is for a public school non-collaborative program, only include the portion of the tuition relating to eligible costs, which must be indicated on the bill. Regular education tuition or regular technical center tuition is not to be included anywhere on this report, as it is not a special education cost.

**Equipment:** Enter the amount paid for equipment (object code 700s) purchased for this individual student as required by the student's IEP.

**Other Direct Instructional Costs:** Enter the cost of all other direct instructional services required by the IEP and provided to this student. This cost includes all special education expenses coded to function code series 1000, Direct Instruction, except Tuition (560) and Equipment (700). Some of the costs which can be included here are:

- Resource Room Instruction
- Consulting Teacher/Learning Specialist Services
- Behavioral Specialist Services
- Integration Facilitator Services
- Individual Aide
- Adaptive Physical Education, and
- Special textbooks.

**Related Services:** Enter the cost for related services required by the IEP and provided to the student. This includes all special education expenses coded to function code series 2100, except for Tuition (560) and Equipment (700). Some of the costs which can be included here are:

- Speech/Language Services
- Special Education Evaluations
- Occupational/Physical Therapy
- Audiology and Deaf Education
- Counseling Services
- Interpreter Services

**Transportation:** Enter the cost of the specialized transportation (function code 2700) required by the IEP.

**SU/SD Total Cost:** This cell will calculate automatically.

**DISTRICT COSTS:**

**District:** Enter the school district code that incurred the costs. For example, enter U061 for Mount Abraham Unified SD. Leave this field blank if no costs were paid for by the district.

**District Para Costs:** Enter the amount of para-educator costs paid for by the district.

**DISTRICT COSTS:**

The total costs will calculate automatically based on the SU and District Costs.

**SU Eligible Extraordinary:** The total of this column is entered on Page 1 on the Extraordinary Cost line breaking the amount between the "Eligible" and "PreSchool" columns based on whether the student is in PreSchool or not.

**District Eligible Extraordinary:** The total of this column is entered on Page 1 of the district SEER on the Extraordinary Cost line breaking the amount between the "Eligible" and "PreSchool" columns based on whether the student is in PreSchool or not.

**WORKSHEET B SUPPLEMENT**

The supplement is to ensure the school placement is approved and appropriate to serve the student's disability(ies) and is required in each reporting cycle. The worksheet B supplement requires the same information as the worksheet A supplement. Please include full student name, primary disability, secondary disability, tertiary disability, other disabilities, and the school placement in which costs were incurred.

**NOTE: Only 1 Worksheet B can be filed by supervisory union/supervisory district. Each student must appear on only 1 line of the report and only when the student's eligible costs exceed \$60,000.**

**INSTRUCTIONS FOR WORKSHEET C**

Worksheet C is used to capture information on the cost of residential placements paid by the supervisory union/supervisory district for the fiscal year. This page is only required with the final reports due on August 1st. This page is required whether or not there are any students to report. If there are no students to report, complete the header of the form and note "none" on the form. *This report only needs to be submitted by the supervisory union/supervisory district.*

**This report is to include all special education students who were residentially placed (in a 24 hour a day placement requiring approval by the residential review team) and whose placement is being paid for by the supervisory union/supervisory district.** Only include the cost of the student's program while the student is residentially placed. Also, information is reported separately for each residential placement and the costs only include those incurred for the student's services during the residential placement — not before or after.



**Student's Initials:** Enter the student's initials. *Include students even if listed on Worksheet B.* Use a separate line for each placement if a student had more than one residential placement during the year.

**Student ID Number:** Enter the student's *seven-digit* identification number. (If you need an ID number for a student, check with the school district person responsible for the student census who will need to submit a student match file to edFusion if not available in-house.)

**Date of Birth:** Enter each student's date of birth in the mm/dd/yy format, such as 06/19/09 for June 19, 2009.

**Disability Category:** Enter the code which reflects the student's primary category of disability. See the chart beginning on Page 13 under Worksheet B or spreadsheet named Disability\_Category\_Codes in the edu\_SeerFY23.xlsx for a listing of the categories.

**Student's Town Code:** Enter the code for the town of parent's legal residence such as T001 for Addison.

**Name of Residential School:** Enter the brief name of the residential facility such as Brookhaven for Brookhaven Learning Center.

**Date Entered Residential for Year:** Enter the first day for the fiscal year that the student is residentially placed. If the student continued in a year-round residential placement from the prior fiscal year, use 07/01/22. If the student continued in a residential placement but the program operates on the school year, use the beginning date for their school year. For students who are entering a residential placement during the year, enter the first day of the placement.

**Last Day in Residential for Year:** Enter the last day that the student is residentially placed for the year. If the student left the placement, enter the exit date. If the student remained through the end of the fiscal year, enter 06/30/23. If the placement runs on a school year basis and the student stayed to the end of the school year, enter the last day the school was in session.

**Cost Breakdown for Student's Residential Placement:** Only include costs incurred for the period of time that the student was residentially placed. If the student is residentially placed for the whole school year, include the costs for the school year but exclude the cost of any summer program. This section uses the same categories as Worksheet B. Please refer to those instructions if you have questions on the categories. Only include costs paid by the school district. If a portion of the costs for the residential placement is paid by a State agency, it can be noted on the bottom of the form.

**Total Cost:** Enter the total of the five cost categories which represents the total cost to the school district for the student during that residential stay.

## SUBMISSION OF REPORT

**Be sure that Worksheet A and B are signed and dated and that the form header information is completed at the top of each page. Check that the period ending date is completed, and that the reporting entity's name and supervisory union number are entered on each page. Check that Page 2 is completed on the back of Page 1.** Only submit Worksheets A and B with supplement pages if there are costs entered on that particular worksheet. Worksheet C must be submitted by all SU's/SD's, but only with the final report.

Submit completed form with **original signature** to:

Jeremy Parker -or- Orilla Farnham  
Vermont Agency of Education  
1 National Life Drive, Davis 5  
Montpelier, VT 05620-2501

Faxed or scanned copies will be used to establish the date submitted, but the completed form with the original signature must be submitted via US Mail or hand delivered. Emails will not be accepted unless authorized by **Jeremy Parker or Orilla Farnham**.

Please keep a copy for your records with all supporting documentation for at least three years. Questions can be referred to Jeremy Parker at [Jeremy.parker@vermont.gov](mailto:Jeremy.parker@vermont.gov) .